Index to Volume 7

Author Index

BELL, WILLIAM W. & SHOEMAKER, DAVID B., *International Developments:*
Beyond the C: Foreign Subsidiaries and the S Corporation 76
BOBROW, RICHARD S. & BOYLE, DAVID E., *Washington Tax Watch:*
Rumblings at the IRS About S Corporations as Partners 349
BOYD, JAMES H., O'DELL, MICHAEL A. & CHRISTIAN, CHARLES W., *Despite Regulations, the Test for Substantiality in Allocations Is Difficult to Apply* 36
BRADSHAW, JAN & ITAKURA, KIM, Campbell *Renews Controversy Over Taxation of a Partnership Interest for Services* 211
BRENMAN, LAWRENCE H., *Tax-Oriented Investments:*
Like-Kind Exchanges: New Guidelines for Starker *Deals* 259
CARMAN, WILLIAM T. & BROWN, GREGORY B., *Accounting Issues:*
Another Look at Accounting for Contributions of Overencumbered Property: Turning Basis Inside Out 192
Partnership Accounting for Direct Foreign Investment: Translation Is Not the Only Problem 357
CARMAN, WILLIAM T. & FORTINI-CAMPBELL, ALAN, *The Dark Side of the* Campbell *Decision: Its Potential Collateral Consequences* 324
CARMAN, WILLIAM T. & GAUGHAN, ROBERT J., JR., *Accounting Issues:*
Contributions to a Partnership by a Nonpartner: A Gift Horse Whose Mouth Should *Be Checked* 69
Section 108(e)(5): A Safety Net With a Hole in It 273
COHEN, RICHARD G. & MILLMAN, STEPHEN L., *Partnership Procedure:*
Withholding With Respect to Foreign Partners: An Update 57
COLEMAN, GEORGE W., *Partnership Law* 292
COLEMAN, GEORGE W. & PITTS, V. DIANE, *Partnership Law* .. 91
COMITER, RICHARD B. & LOONEY, STEPHEN R., *S Corporations:*
Minimizing the Built-In Gains Tax Imposed Under Section 1374 . 171
GORDANIER, DEAN C., JR., *Structuring Securities Partnerships for Tax-exempt and Foreign Investors* 135
LIVESON, AVI O., *Postdistribution Income Tax Consequences to the Distributee-Partner* 226

LOONEY, STEPHEN R. & COMITER, RICHARD B., *S Corporations: Reasonable Compensation: Dividends vs. Wages—A Reverse in Positions* 364
LORD, ROBERT J., *Amendments to Recent Liability Regulations Clarify Ambiguities and Provide Consistency* 115
LOSEY, F. RICHARD, *Recent Cases and Rulings* 199, 286
MONTGOMERY, STEVE & TRIPP, JOHN, *Washington Tax Watch: New Section 704(c) Adds Still More Complexity* 277
O'CONNELL, JAMES M. & OSBURN, ROGER D., *Although Restricted, Retroactive Allocations Still Remain Viable in Some Situations* 337
POWELL, MITCHELL F., *Determining Distributive Share Allocations When Shifts in Partners' Interests Occur* 241
RUBIN, BLAKE D. & CAVANAGH, RITA A., *Guidelines for Using a Partnership Freeze to Reduce Corporate Taxes: Part I* 299
SCHMALZ, JOHN G., UMANZIO, CLAIRE F. & BRUMBAUGH, MARK B., *Amended Temporary Passive Loss Regulations Resolve Numerous Inconsistencies* 3
SCHOENBRUN, GARY L., *Temporary Distribution Preferences Allocable to Nonrecourse Liability Proceeds* 17
TOUSEY, CLAY B., JR. & WALLIS, DONALD W., *Estate Planning: Deducting Partnership Losses in the Year of the Death of a Partner* 186

Title Index

Accounting Issues, *William T. Carman & Gregory B. Brown*:
Another Look at Accounting for Contributions of Overencumbered Property: Turning Basis Inside Out 192
Partnership Accounting for Direct Foreign Investment: Translation Is Not the Only Problem 357
Accounting Issues, *William T. Carman & Robert J. Gaughan, Jr.*:
Contributions to a Partnership by a Nonpartner: A Gift Horse Whose Mouth *Should* Be Checked 69
Section 108(e)(5): A Safety Net With a Hole in It 273
Although Restricted, Retroactive Allocations Still Remain Viable in Some Situations, *James M. O'Connell & Roger D. Osburn* 337
Amended Temporary Passive Loss Regulations Resolve Numerous Inconsistencies, *John G. Schmalz, Claire F. Umanzio, & Mark B. Brumbaugh* 3
Amendments to Recent Liability Regulations Clarify Ambiguities and Provide Consistency, *Robert J. Lord* 115
Campbell Renews Controversy Over Taxation of a Partnership Interest for Services, *Jan Bradshaw & Kim Itakura* 211

The Dark Side of the *Campbell* Decision: Its Potential Collateral Consequences, *William T. Carman & Alan Fortini-Campbell* ... 324
Despite Regulations, the Test for Substantiality in Allocations Is Difficult to Apply, *James H. Boyd, Michael A. O'Dell & Charles W. Christian* ... 36
Determining Distributive Share Allocations When Shifts in Partners' Interests Occur, *Mitchell F. Powell* ... 241
Estate Planning, *Clay B. Tousey, Jr. & Donald W. Wallis*: Deducting Partnership Losses in the Year of the Death of a Partner 186
Guidelines for Using a Partnership Freeze to Reduce Corporate Taxes: Part I, *Blake D. Rubin & Rita A. Cavanagh* ... 299
International Developments, *William W. Bell & David B. Shoemaker*: Beyond the C: Foreign Subsidiaries and the S Corporation ... 76
Partnership Law, *George W. Coleman* ... 292
Partnership Law, *George W. Coleman & V. Diane Pitts* ... 91
Partnership Procedure, *Richard G. Cohen & Stephen L. Millman*: Withholding With Respect to Foreign Partners: An Update ... 57
Postdistribution Income Tax Consequences to the Distributee-Partner, *Avi O. Liveson* ... 226
Recent Cases and Rulings, *F. Richard Losey* ... 199, 286
S Corporations, *Richard B. Comiter & Stephen R. Looney*: Minimizing the Built-In Gains Tax Imposed Under Section 1374 171
S Corporations, *Stephen R. Looney & Richard B. Comiter*: Reasonable Compensation: Dividends vs. Wages—A Reverse in Positions ... 364
Structuring Securities Partnerships for Tax-Exempt and Foreign Investors, *Dean C. Gordanier, Jr.* ... 135
Tax-Oriented Investments, *Lawrence H. Brenman*: Like-Kind Exchanges: New Guidelines for *Starker* Deals ... 259
Temporary Distribution Preferences Allocable to Nonrecourse Liability Proceeds, *Gary L. Schoenbrun* ... 17
Washington Tax Watch, *Richard S. Bobrow & David E. Boyle*: Rumblings at the IRS About S Corporations as Partners ... 349
Washington Tax Watch, *Steve Montgomery & John Tripp*: New Section 704(c) Adds Still More Complexity ... 277